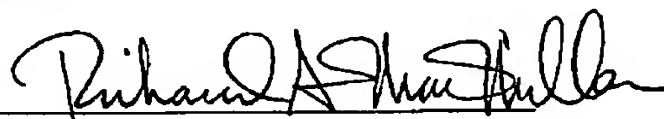


REMARKS

Each of independent Claims 1, 32, and 33 have been amended to include the limitation that the cured form of said adhesive has a hardness ranging from about Shore A 25 to about Shore A 95 and is used in a quantity such that it represents between about 20 percent and about 80 percent of the weight of the composite material, and further that the beads and the adhesive create a system of void spaces.

Enclosed is a Declaration Of Richard R. Runkles that traverses the rejections. The Runkles declaration provides facts in support of the arguments made in the Amendment filed on August 14, 2006 and for the amendments herein. Thus, for the reasons presented in the Amendment filed on August 14, 2006 and the facts set forth in the Runkles declaration, the rejections are untenable and must be withdrawn.

Respectfully submitted,


Richard S. MacMillan
Reg. No. 30,085

MacMillan, Sobanski & Todd, LLC
One Maritime Plaza, Fifth Floor
720 Water Street
Toledo, Ohio 43604
(419) 255-5900